

Paper 3

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Submission date: 27-Nov-2019 02:10PM (UTC+0700)

Submission ID: 1222711949

File name: Yuhertiana_Paper_3.pdf (268.61K)

Word count: 4008

Character count: 21727

Año 4 • Vol 4 • Nº 17

JULIO 2019

QUITO, ECUADOR

RELIGACIÓN

Revista de Ciencias Sociales y Humanidades

ISSN 2477-9083



NÚMERO ESPECIAL

RELIGACIÓN

Revista de Ciencias Sociales y Humanidades

Vol. 4 • N° 17 • Número Especial Julio 2019

ISSN 2477-9083

Religación. Revista de Ciencias Sociales y Humanidades es una revista académica de periodicidad trimestral, editada por el Centro de Investigaciones en Ciencias Sociales y Humanidades desde América Latina.

Es una revista arbitrada con sede en Quito, Ecuador y que maneja áreas que tienen relación con la Ciencia Política, Educación, Religión, Filosofía, Antropología, Sociología, Historia y otras afines, con un enfoque latinoamericano. Está orientada a profesionales, investigadores, profesores y estudiantes de las diversas ramas de las Ciencias Sociales y Humanidades.

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Religación. Revista de Ciencias Sociales y Humanidades - Quito, Ecuador, Centro de Investigaciones en Ciencias Sociales y Humanidades desde América Latina, 2019

Enero - Marzo 2019

Trimestral - marzo, junio, septiembre, diciembre

ISSN: 2477-9083

1. Ciencias Sociales, 2 Humanidades, 3 América Latina

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Psychological aspect of auditor and disfuncional conduct on the government budget supervision

Aspecto psicológico del auditor y conducta disfuncional en la supervisión presupuestaria del gobierno

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ABSTRACT

This study aims to examine the effect of psychological aspects of dysfunctional behavior at the stage of the government budget examination. The psychological aspect that occurs in the auditing profession uses the proxy of time budget pressure. The sample in this study is the government internal supervisor in Indonesia, represented in this case by the East Java Development Finance Control Board (BPKP). Selected respondents were 39 people whose data were used for the analysis. Questionnaires of 21 questions were distributed directly to measure both variables. Hypotheses were tested using simple regression. The results showed that time budget pressure had a significant effect on dysfunctional behavior

Keywords: Time Budget Pressure, Dysfunctional Behavior, Government internal supervisors

RESUMEN

Este estudio tiene como objetivo examinar el efecto de los aspectos psicológicos de la conducta disfuncional en la etapa de examen del presupuesto del gobierno. El aspecto psicológico que ocurre en la profesión de auditoría usa el poder de la presión del presupuesto de tiempo. La muestra en este estudio es el supervisor interno del gobierno en Indonesia, representado en este caso por la Junta de Control de Finanzas de Desarrollo de Java Oriental (BPKP). Los encuestados seleccionados fueron 39 personas cuyos datos se utilizaron para el análisis. Cuestionarios de 21 preguntas fueron distribuidos directamente para medir ambas variables. Las hipótesis fueron probadas mediante regresión simple. Los resultados mostraron que la presión del presupuesto de tiempo tuvo un efecto significativo en el comportamiento disfuncional

Palabras clave: presión presupuestaria, comportamiento disfuncional, supervisores internos del gobierno.

RESUMO

Este estudo tem como objetivo examinar o efeito dos aspectos psicológicos do comportamento disfuncional no estágio do exame orçamentário do governo. O aspecto psicológico que ocorre na profissão de auditoria usa a proxy da pressão orçamentária de tempo. A amostra deste estudo é o supervisor interno do governo na Indonésia, representado neste caso pelo Conselho de Controle de Finanças de Desenvolvimento de Java Leste (BPKP). Os entrevistados selecionados foram 39 pessoas cujos dados foram utilizados para a análise. Questionários de 21 questões foram distribuídos diretamente para medir as duas variáveis. As hipóteses foram testadas usando regressão simples. Os resultados mostraram que a pressão do orçamento de tempo teve um efeito significativo no comportamento disfuncional.

Palavras-chave: Pressão Orçamentária, Comportamento Disfuncional, Supervisores Internos do Governo

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Recibido: 17/03/2019 Aceptado: 12/06/2019

INTRODUCTION

Psychological aspects have an important role in the organization. Therefore, this psychological aspect occurs within the individual's own self. Auditors are required to work carefully, planned, procedural so that the entire system works can be recorded as a form of accountability that reflects the professionalism. The auditor's decision is something very important, awaited by the auditee as a form of recognition of their performance. In reality, auditors are often confronted with various obstacles in the field. A very tight work schedule (Svanberg J, Öhman P. 2012), (Bowrin AR, Ii JK. 2010) with short time deadline (Hapsari RE. 2016), (BAMBER EM, BYLINSKI JH. 1987). Auditors are often considered biased in their decisions (Thornton JM, Reinstein A & Miller CL. 2007) because they are deemed to have insufficient evidence (Rozmita Dewi Yuniarti R ET. 2015), less experienced (Adi Kurniawan IY. 2005), (Herliansyah Y, Ilyas M. 2006) and retention during auditor rotation.

Various problems related to the auditor above can not be separated from psychological factors as employees in the workplace. Long-time research on happiness and productivity has been done. The issue is how to manage an organization so that employees can be both happy and productive (Staw, 1986). One of the professions that has a high level of stress is the auditor. Various deadlines are one cause of the high. Deadline completion of field work, preparing reports, completion of opinion creation reports are already known to be the cause of the stress level of auditors.

Constraints faced by the auditor related to the psychological aspects are suspected related to his professional decisions. In his research, (Svanberg J, Öhman P. 2012), mentions that time budget pressure is related to ethics because auditors tend not to complete auditor procedures, using incomplete evidence so that audit quality becomes questionable. On the basis of this it becomes very important to prove whether the psychological aspects in this case the tendency of stress due to time constraints can increase the dysfunctional behavior of auditors.

This research is conducted in the public sector that is government related to the importance of the last cycle in the government budgeting process that is supervision and examination stage. In this case, the government's internal auditor is chosen as a supervisory profession to control government performance. In Indonesia, the auditor profession has a strategic role in controlling the operational implementation of a governmental and private institution in Indonesia. The profession is an accountant working in government agencies, such as the Financial and Development Supervisory Agency (BPKP), the Supreme Audit Agency (BPK), and the Director General of Taxes.

The auditor should be able to be honest, fair and impartial, and seek to disclose the financial statements in accordance with actual conditions. In the public sector, the audit is conducted by BPKP or public accountant for the appointment of BPKP. In carrying out its professional duties, the accountant is governed by professional standards and professional codes of ethics. The rule provides the consequence that the public or users of the financial statements can assess the extent to which government auditors have worked in accordance with established standards and ethics. In addition, the results of the auditor's work can be used as a basis for assessing government accountability in real terms, integrity, performance and accountability of government activities. The realities that occur indicate that the audit conducted by government auditors is still not good. Mardiasmo (Mardiasmo, 2002), explains that there are weaknesses in government audit in Indonesia, namely: Unavailability of adequate performance indicators as a basis for measuring the performance of government, both central and local governments, it is commonly experienced by public organizations because the resulting output in the form of public services not easily measured. Based on organizational theory on performance aspiration dysfunctional behavior events due to time budget pressure. In the studies it was found that auditor dysfunctional behavior tends to rise when the time budget is not reached. Refer to the results of the study, that the dysfunctional behavior of the auditor is estimated to increase in line with the absence of the time budget hence hypothesis is formed as follows: H1: Budget time effect on dysfunctional behavior auditor.

RESEARCH METHOD

Population in this study is the auditor who works in BPKP Representative East Java, ranging from the level of managers, partners, supervisors, senior auditors, and junior auditors a total of 166 people. The composition of the number of auditors based on the rank level is as follows:

Table 1. Population

Auditor Rank	Amount
Sixth Rank Auditor	52
Fifth Rank Auditor	54

Fourth Rank Auditor	32
Third Rank Auditor	12
Second Rank Auditor	10
First Rank Auditor	6

Data collection using questionnaire method by distributing questionnaire (questionnaire) with likert measurement scale. Respondents of this study are the auditors who work in BPKP East Java Representative at all level of auditor. Data analysis techniques use regression analysis to determine the influence of Time Budget Pressure Against Dysfunctional Behavior Auditor from psychological aspects. The samples used in this study were 39 respondents in the BPKP Representative of East Java Province.

RESULTS

Recapitulation of Respondents Response Influence Budget Time Pengaruh Budget Time (X).

Is a condition in which the auditor is required to perform efficiencies against the time budget that has been prepared and there are time restrictions in a very tight budget. The budgetary pressure of the audit time is actually a normal situation that exists within the auditor's job environment. To measure the time budget pressure variables are used indicators developed by Outley & Pierce (1996b) consisting of: a. The level of time pressure experienced by the auditor. Intensity of time budget achievement. Achievement of good audit quality.

Table 2. Recapitulation of Respondents' Answer on the Influence of Time Budget (X)

Item	Item Questionnaires										Mean
	1		2		3		4		5		
	Resp	%	Resp	%	Resp	%	Resp	%	Resp	%	
P1.X	0	-	4	0,10	1	0,02	22	0,56	12	0,31	4,08
P2.X	0	-	0	-	0	-	27	0,69	12	0,31	4,31
P3.X	0	-	9	0,23	6	0,15	18	0,46	6	0,15	3,54
P4.X	3	0,08	20	0,51	10	0,26	4	0,10	2	0,05	3,54
P5.X	1	0,02	14	0,36	3	0,08	20	0,51	1	0,02	3,15
P6.X	2	0,05	14	0,36	6	0,15	15	0,38	2	0,05	3,02
P7.X	0	-	4	0,10	4	0,10	25	0,64	6	0,15	3,85
P8.X	1	0,02	0	-	4	0,10	24	0,61	10	0,26	4,08
P9.X	0	-	9	0,23	10	0,26	17	0,43	3	0,08	3,36
Mean											3,54

From the above table it can be seen that the highest mean is on score 4.31 or answer agree on item P2.X that is equal to 0.69% which means that auditors are required to be able to complete the work on time in accordance with the time budget. The lowest mean score is 3.02 or no opinion on item P6.X is 0.05%, which means that the time budget pressure may or may not produce low quality audit reports. Overall the respondent's answer on the 9 items question variable influence the time budget is 3.54 this indicates that the influence of time budget affects the implementation of audit.

Recapitulations of Respondents Response on Dysfunctional behavior of auditors (Y).

Dysfunctional auditing behavior is the auditor's behavior in the audit process that is not in accordance with the audit program that has been set or deviate from the predefined standards. This behavior is a reaction to the environment, such as controlling system (Donnelly DP, Quirin JJ, O'Bryan D. 2003)

Table 3. Respondents answer recapitulation Concerning the Dysfunctional Auditor (Y)

Item	Item Questionnaires										Mean
	1		2		3		4		5		
	Resp	%	Resp	%	Resp	%	Resp	%	Resp	%	
P1.Y	3	0,08	21	0,54	10	0,26	5	0,13	0	-	2,43

P2.Y	1	0,02	13	0,33	9	0,23	16	0,41	0	-	3,02
P3.Y	0	-	11	0,28	10	0,26	18	0,46	0	-	3,18
P4.Y	0	-	16	0,41	12	0,31	11	0,28	0	-	2,87
P5.Y	1	0,02	1	0,02	8	0,20	28	0,72	1	0,02	3,69
P6.Y	0	-	10	0,26	10	0,26	18	0,46	1	0,02	3,26
P7.Y	0	-	10	0,26	6	0,15	21	0,54	2	0,05	3,38
P8.Y	0	-	12	0,31	12	0,31	14	0,36	1	0,02	3,10
P9.Y	0	-	15	0,38	8	0,20	16	0,41	0	-	3,02
P10.Y	3	0,08	14	0,36	9	0,23	13	0,33	0	-	2,82
P11.Y	1	0,02	13	0,33	16	0,41	9	0,23	0	-	2,85
P12.Y	1	0,02	2	0,05	8	0,20	27	0,69	1	0,02	3,64

From the above table it can be seen that the highest mean is at score 3.69 or answer agree on item P5.Y that is equal to 0.72% which means that the part of the original audit procedures that are not so needed. The lowest mean value is in the score of 2.43 or the answer strongly disagree on the item P1.Y is 0%, which means that the auditor is not affected by the possibility of promotion. Overall answer respondents on 12 items question variable dysfunctional behavior of auditors is 3.10 this indicates that the dysfunctional behavior of auditors may not exist in the implementation of audit procedures.

Regression analysis results show the data as follows:

Table 4. Regression Analysis

Variable	Coefficient (β)
Constant	29.495
Time budget	0.244

Based on the table in above can be obtained by linear regression equation is $Y = 29.495 + 0.244 X$. The constant value (β) of 29.495 indicates that, if the variable Time Budget is constant then the value of the Auditor's Disorient of 29.495 units. The value of the regression coefficient (β_1) is 0.244. A positive β value indicates a direct relationship between dysfunctional auditor (Y) and time budget (X), which means that if the time budget (X) rises by one unit, then the dysfunctional value of the auditor (Y) will rise by 0.244 units with the assumption that the independent variables are constant. The results of t-test calculations can be shown in the following table.

Table 5. Test - the_standardized

Mode Coefficients	Unstandardized Coefficients		Standardized Beta	t	Sig.
	β	Std. Error			
Constant	29.495	9.031		3.266	.032
Time Budget (X)	.244	.281	.141	1.869	.002

Based on the analysis results show that the influence of time budget, t value of 1.869 with a significance value of 0.002. Since the significance value is greater than 0.05, it can be concluded that the time budget significantly influences the dysfunctional behavior of the auditor. Based on the analysis that has been done using SPSS assistance, it is found that the time budget has a significant effect on the dysfunctional auditor. The effect is positive, ie where the higher the time budget level applied in the audit process, the higher the prevention of auditor dysfunctional behavior. Thus, to measure the dysfunctional behavior of the auditor, the agency can apply the time budget so that the audit process runs smoothly and get effective results. The result of hypothesis testing which states that the influence of the time budget has a significant effect on dysfunctional auditor. The results support the hypothesis (H1) which states that the Time Budget Affects Auditor Dysfunctional Behavior. And it does not support the hypothesis (H0) which states that the Time Budget Has No Effect on Auditor Dysfunctional Behavior. So it can be collected that H1 is accepted and H0 is rejected. It can be seen from the value of B research coefficient of 0.244. The hypothesis is accepted because the research t value of 1.869 is greater than t table at the 5% significance level

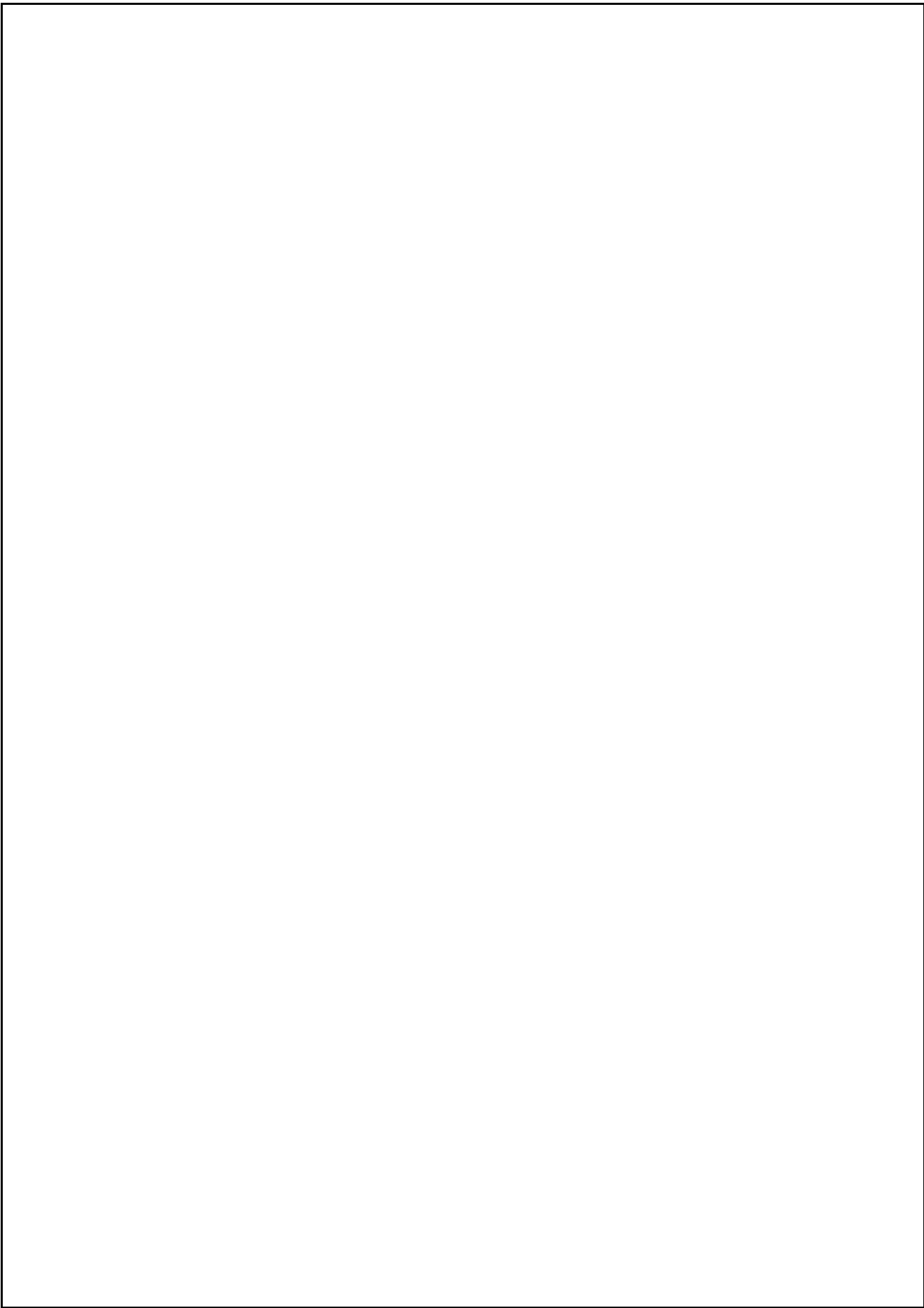
that is 2.026 ($1.869 < 2.026$), besides the significance probability value of 0.390 (< 0.05) also indicates that the Auditor's Perception variable regarding the Time Budget has an effect significant to Dysfunctional Auditor, and the amount of influence of Auditor Perception about Budget Time to Dysfunctional can be seen from Beta value that is equal to 0.141 or 14.1%. The results of this study reinforce previous research conducted by Jayusman (2013) which states that the partial time budget has a significant positive effect on the dysfunctional behavior of auditors in BPKP Representatives of North Sumatra Province. This can be seen from t arithmetic $3.567 > t$ table 1.686 which means H_a accepted and H_0 rejected. The magnitude of this influence is indicated by the value of coefficient of determination (R) is 0.501 which means that as much as 50.1% dependent variable can be explained of the independent variable, while the remaining 49.9% influenced by other variables outside research such as variable locus of control, organizational commitment, self esteem and monetary rewards. Based on the above statement, it can be concluded that the Auditor Perceptions About Time Budget Pressure Affects Dysfunctional Behavior Auditor. This indicates that the higher the auditor's understanding of the time budget, the higher the auditor will not perform dysfunctional behavior. Budget management requires awareness of all interested parties for the achievement of corporate goals that have been established. In the implementation stage, accounting controls are needed to minimize the possibility of deviant behavior (dysfunctional behavior) of the implementers. Factors that can determine the occurrence of dysfunctional behavior occurs at the stage of implementation of inspections conducted by members of the internal examiner (BPKP) is the pressure of time. Time budget (time budget) to be one factor that directly provide psychological impact to the auditors. So as to determine the level of auditor professionalism, which in certain situations can result in dysfunctional behavior. The higher the auditor's perception of time budget may contribute to the auditor not to perform dysfunctional behavior. The pressure of the legislative party known as budget politics influences the implementation of a less than optimal budget.

CONCLUSION

The results of the analysis and discussion state that the auditor's perception of time budget can influence the dysfunctional behavior of the auditors in budget execution in government. The level of auditor professionalism contributes positively or negatively to dysfunctional behaviors that can arise at any time when the auditor faces certain situations or conditions. Dysfunctional behavior may arise when there is a conflict of interest between the two parties (between agents and principals) caused by asymmetric information

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